1 Control number		For Official Use Only					
a Control number	55555	OMB No. 1545-000					
Employer's name, address, and	ZIP code		<b>3</b> Er	nployer's id	dentification number	4	
			5 St er	atutory nployee	Pension 942 plan employ	Deferred ee Subtotal compensation Void	
			<b>6</b> (S	ee Form W	-3SS instructions.)	7 Advance EIC payment	
8 Employee's social security numb	9 Guam income	e tax withheld	10 W	ages, tips,	11 Social security tax withheld		
12a Employee's name (first, midd	le, last)		13 Sc	ocial securi	ty wages	14 Social security tips	
			15 M	edicare wa	ges and tips	16 Medicare tax withheld	
			17 Er	nployer's u	se	18 Benefits included in Box 10	
12b Employee's address and ZIP of	code			Сору	A—For Social S	Security Administration	
Form W-2GU Guam Wag	ge and Tax Sta	tement 1991	For		Reduction Act Notic		
	Do N	OT Cut or Separa	ate Fo		•		
1 Control number		For Official Use Onl	lv Þ	-			
2 Control number	55555	OMB No. 1545-000	•				
2 Employer's name, address, and	ZIP code		<b>3</b> E	mployer's i	dentification numbe		
			e	tatutory mployee ]	Pension 942 plan employ □ □	vee Subtotal compensation Void	
6 (See Form W-3SS instructions.) 7 Advance EIC payment							
8 Employee's social security num	ber 9 Guam incom	e tax withheld			other compensation		
12a Employee's name (first, mide	dle, last)			ocial secur		14 Social security tips	
					ages and tips	16 Medicare tax withheld	
			17 E	mployer's	use	18 Benefits included in Box 10	
12b Employee's address and ZIP	code			Сору	A—For Social	Security Administration	
Form W-2GU Guam Wa	ge and Tax Sta	itement 1991	For		Reduction Act Noti		
	Do N	NOT Cut or Separ	ate Fo	rms on	This Page		
1 Control number	22222	For Official Use On	•				
2 Employer's name, address, and		OMB No. 1545-000		mployer's	dentification number	er <b>4</b>	
				Statutory mployee	Pension 942 plan emplo		
			6 (	See Form V	V-3SS instructions.)	7 Advance EIC payment	
8 Employee's social security num	9 Guam incom	ne tax withheld	10 V	Vages, tips	other compensation	11 Social security tax withheld	
12a Employee's name (first, mid	dle, last)		13 9	ocial secur	ity wages	14 Social security tips	
			15 N	Medicare w	ages and tips	16 Medicare tax withheld	
	•		17 E	imployer's	use	18 Benefits included in Box 10	
12h Employee's address and 710	code		-	Can	A For Social	Security Administration	
12b Employee's address and ZIP		toment 1001	Fo:		Reduction Act Noti		
Form W-2GU Guam Wa	ige and Tax Sta	itement 1991	101		ons, see Form W-3S		

1 Control number	5555	OMB No. 1545-0008	3					-			
2 Employer's name, address, and ZIF	code		3	Employer's i	dentification	number	4				
			5	Statutory employee	Pension plan	942 employee				on V	oid
			6				7	Advance	EIC paymer	nt	
8 Employee's social security number	9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11	Social se	ecurity tax wi	thheld	
12 Employee's name, address, and Z	IP code		13	Social securi	ty wages		14	Social se	ecurity tips		
			15	Medicare wa	ges and tips	•	16	Medicar	e tax withhel	d	
			17	Employer's u	ise		18	Benefits	included in	Box 10	)
				Сору 1—	For Dep	artment	of	Reven	ue and Ta	xatio	n
											•

Department of the Treasury Internal Revenue Service

1 Control number	55555	OMB No. 1545-000	)8						
2 Employer's name, address,	and ZIP code		3	Employer's	dentificatio	n number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee	e Subtotal □	Deferred compensation	Void
			6				7 Advanc	e EIC payment	
8 Employee's social security i	number 9 Guam incom	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social s	ecurity tax with	held
12 Employee's name, addres	s, and ZIP code		13	Social securi	ity wages		14 Social s	ecurity tips	
			15	Medicare wa	ges and tip	S	16 Medica	re tax withheld	
			17	Employer's (	ıse		18 Benefits	s included in Bo	x 10
				Сору 1—	-For Dep	artment	of Reven	ue and Taxa	ation

Form W-2GU Guam Wage and Tax Statement 1991

Department of the Treasury Internal Revenue Service

1 Control number	22222	OMB No. 1545-0008	3							
2 Employer's name, address, and	ZIP code		3	Employer's	identificatio	n number	4			
			5	Statutory employee	Pension plan	942 employee	e Su	btotal	Deferred compensation	void
			6			<del></del>	7 A	Advance	EIC payment	
8 Employee's social security numb	er 9 Guam income	tax withheld	10	Wages, tips,	other comp	ensation	11 5	Social se	ecurity tax with	held
12 Employee's name, address, an	d ZIP code		13	Social secur	ity wages		14 9	Social se	ecurity tips	·
			15	Medicare wa	ages and tip	S	16 1	Леdicar	e tax withheld	
			17	Employer's	use		18 E	Benefits	included in Bo	ox 10
				Copy 1—	-For Dep	artment	of R	even	ue and Tax	ation

1 Control number			······································				1111
	OMB No. 1545-0008	3 This informat	ion is being	furnished to	the Dept. of F	Revenue and T	axation.
2 Employer's name, address, and ZIP code		3 Employer's			4		
		5 Statutory employee	Pension plan	942 employee	Subtotal o	Deferred compensation	Void
		6			7 Advance 6	EIC payment	
8 Employee's social security number 9 Guam income ta:	x withheld	10 Wages, tips,	other comp	ensation	11 Social sec	urity tax with	neld
12 Employee's name, address, and ZIP code		13 Social securi	ity wages		14 Social sec	urity tips	
		15 Medicare wa	ages and tips	5	16 Medicare	tax withheld	
	:	17 Employer's t	ıse		18 Benefits II	ncluded in Bo	× 10
		Сору В	—To be	filed wit	h employee	's tax retu	ırn
Form W-2GU Guam Wage and Tax Stater	ment 1991					partment of th Internal Rever	
1 Control number							

1 Control number	OMB No. 1545-000	8	This informati	ion is being	furnished t	o the Dept. o	of Revenue and T	axation.
2 Employer's name, address, and Zi	P code	3	Employer's i	dentification	n number	4		
		5	Statutory employee	Pension plan	942 employee	e Subtotal	Deferred compensation	Void
		6				7 Advanc	e EIC payment	
8 Employee's social security numbe	9 Guam income tax withheld	10	Wages, tips,	other comp	ensation	11 Social s	ecurity tax withh	ield
12 Employee's name, address, and	ZIP code	13	Social securi	ty wages		14 Social s	security tips	
		15	Medicare wa	ges and tips	5	16 Medica	re tax withheld	
		17	Employer's u	ise		18 Benefits	s included in Box	: 10
			Copy B	—To be	filed wit	h employ	ee's tax retu	rn

Department of the Treasury Internal Revenue Service

1 Control number	OMB No. 1545-00	08	This informa	tion is being	furnished t	o the Dept. o	f Revenue and T	axation.
2 Employer's name, address, and ZIP of	code	3	Employer's	identificatio	n number	4 /////////////////////////////////////		
			Statutory employee	Pension plan	942 employee		Deferred compensation	
		6				7 Advanc	e EIC payment	
8 Employee's social security number	9 Guam income tax withheld	10	Wages, tips	, other comp	ensation	11 Social s	ecurity tax withh	neld
12 <sup>-</sup> Employee's name, address, and Zlf	<sup>o</sup> code	13	Social secui	rity wages		14 Social s	ecurity tips	
		15	Medicare w	ages and tip	S	16 Medica	re tax withheld	
		17	Employer's	use		18 Benefits	s included in Box	10
			Сору В	B—To be	filed wit	l h employe	ee's tax retu	rn

1 Control number	T				•			
	OMB No. 1545-000	8	This informa	ation is being	g furnished t	to the Dept.	of Revenue and	Taxation.
2 Employer's name, address, and ZIP	code	3	Employer's	s identificati	on number	4 //////		
		5	Statutory employee	Pension plan	942 employe	e Subtota	Deferred compensation	Void
		6				7 Advan	ce EIC payment	
8 Employee's social security number	9 Guam income tax withheld	10	Wages, tips	s, other com	pensation	11 Social	security tax with	held
12 Employee's name, address, and Zl	Picode	13	Social secu	urity wages		14 Social	security tips	
		15	Medicare v	vages and ti	os	16 Medic	are tax withheld	***************************************
		17	Employer's	s use		18 Benef	its included in Bo	x 10
			С	ору С—	For EMP	LOYEE'S	RECORDS	
Form W-2GU Guam Wage	and Tax Statement 1991						Department of t Internal Reve	

··········								
1 Control number	OMB No. 1545-0008	3 -	This informati	ion is being t	furnished to	the Dept. o	f Revenue and T	axation.
2 Employer's name, address, and ZIP	code	3	Employer's I	dentification	n number	4 /////////////////////////////////////		
		5	Statutory employee	Pension plan	942 employee	Subtotal	Deferred compensation	Void
		6		_		7 Advanc	e EIC payment	
8 Employee's social security number	9 Guam income tax withheld	10	Wages, tips,	other comp	ensation	11 Social s	ecurity tax withl	held
12 Employee's name, address, and ZI	P code	13	Social securi	ity wages		14 Social s	ecurity tips	
		15	Medicare wa	iges and tips	3	16 Medica	re tax withheld	
		17	Employer's u	ıse		18 Benefits	s included in Bo	x 10
			Co	ру С—-F	or EMPL	OYEE'S F	RECORDS	

Department of the Treasury Internal Revenue Service

1 Control number	OMB No. 1545-0008	2 -	This informa	ition is being	furnished t	o the l	Dept of I	Pavanua and	Tavation		
	ONIB NO. 1545-0006	·	TIIS IIIIOIIIIa	ition is being	Turriisrieu t	o tile i	Dept. or i	revenue and	Taxation.		
2 Employer's name, address, and ZIP code				dentificatio		4					
		5	Statutory employee	Pension plan	942 employee	e Su	ubtotal (	Deferred compensation	n Void		
		6				7 /	Advance	EIC paymen			
8 Employee's social security number	9 Guam income tax withheld	10	Wages, tips	s, other comp	ensation	11 5	Social sec	curity tax wit	hheld		
12 Employee's name, address, and ZIP code		13	3 Social security wages			14 Social security tips					
			15 Medicare wages and tips			16 Medicare tax withheld					
		17	Employer's	use		18 E	Benefits ı	ncluded in B	ox 10		
			Copy C—For EMPLOYEE'S RECORDS								

### **Notice to Employee**

You *must* file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1991 Guam income tax return. Please keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B and C and tell your employer.

If you expect to owe self-employment tax of \$500 or more for 1992, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

Box 5.—If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, then the elective deferrals shown in Box 6 (for all employers, and for all such plans to which you belong) is generally limited to \$7,979 (\$9,500 for certain section 403(b) contracts). Amounts over that must be included in income. Caution: The elective deferral dollar limitation of \$7,979 under section 402(g) is subject to change for 1991.

Box 18.—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. If there is an amount in this box, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

Credit for Guam Income Tax Withheld.—If you are required to file your return with the United States or the Commonwealth of the Northern Mariana Islands, instead of Guam, add the Guam income tax withheld to the other withholding tax credits on your income tax return.

Credit for Excess Social Security Tax.—If more than one employer paid you wages during 1991 and more than the maximum social security and Medicare employee tax was withheld, you can have the excess refunded by filing Form 843, Claim for Refund and Request for Abatement, with the IRS Service Center in Philadelphia. (If you must file Form 1040 with the United States, however, you should claim the excess credit on the Form 1040.)

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	Copy D—Fo	
	17 Employer's use	18 Benefits included in Box 10
	15 Medicare wages and tips	16 Medicare tax withheld
12 Employee's name, address, and ZIP code	13 Social security wages	14 Social security tips
8 Employee's social security number 9 Guam income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld
	6 (See Form W-3SS instructions.)	7 Advance EIC payment
E Employer 3 name, address, and En code	5 Statutory Pension 942 employee plan employee	Deferred Subtotal compensation Void
OMB No. 1545-00  2 Employer's name, address, and ZIP code	3 Employer's identification number	4 /////////////////////////////////////

1 Control number										
2 control name	OMB No. 1545-0008	8								
2 Employer's name, address, and ZIP code		3	Employer's	identificatio		4				
		5	Statutory employee	Pension plan	942 employee	e 5	Subtotal	Deferred compensati	ion V	oid
		6	(See Form	W-3SS ınstru	ictions.)	7	Advance	e EIC paymer	nt	
8 Employee's social security number	9 Guam income tax withheld	10	Wages, tips	s, other comp	ensation	11	Social se	ecurity tax w	ithheld	
12 Employee's name, address, and ZIP code		13 Social security wages			14 Social security tips					
		15	Medicare w	ages and tip	s	16	Medicar	e tax withhel	ld	
		17	Employer's	use		18	Benefits	included in	Box 10	)
			Copy D—For employer							

Department of the Treasury Internal Revenue Service

1 Control number OMB N	No. 1545-0008
2 Employer's name, address, and ZIP code	3 Employer's identification number 4
	5 Statutory Pension 942 Deferred employee plan employee Subtotal compensation Void
	6 (See Form W-3SS instructions.) 7 Advance EIC payment
8 Employee's social security number 9 Guam income tax with	held 10 Wages, tips, other compensation 11 Social security tax withheld
12 Employee's name, address, and ZIP code	13 Social security wages 14 Social security tips
	15 Medicare wages and tips 16 Medicare tax withheld
	17 Employer's use 18 Benefits included in Box 10
	Copy D—For employer

### Instructions for Preparing Form W-2GU

Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1991:

- (a) You withheld income tax or social security and Medicare tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- (c) You paid any amount for services, if you are in a trade or business. Include the cash value of any payment you made that was not in cash.
- (d) You made any advance EIC (earned income credit) payments.

By January 31, 1992, give Copies B and C to each person who was your employee during 1991. For anyone who stopped working for you before the end of 1991, you may give copies any time after employment ends. If the employee asks for Form W-2GU, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by March 2, 1992. (For more information, please see Form 941SS and Circular SS.) Send Copy 1 to the Department of Revenue and Taxation.

See the instructions for Form W-3SS for more information on how to complete Form W-2GU.

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